

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

PARMALAT FINANZIARA S.p.A., et al.,

Debtors in a Foreign Proceeding.

-----x  
ABN AMRO BANK N.V.,

Appellant,

v.

PARMALAT FINANZIARA S.p.A.,

Appellees.  
-----x

P. KEVIN CASTEL, U.S.D.J.

Bankruptcy Court  
Case No. 04-14268 (RDD)

07 Civ. 7413 (PKC)

ORDER

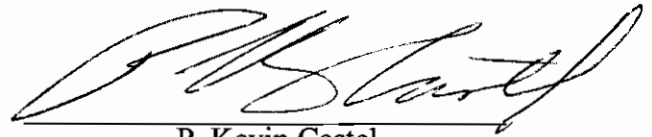
In reviewing the submissions, I have not seen where, in the course of the proceedings in the United States Bankruptcy Court or in this Court, Parmalat S.p.A. has either admitted or denied that Calisto Tanzi, purporting to act as Chairman of Parmalat S.p.A., executed the guarantee at issue on or about March 27, 2003. A representative of Bana Intesa S.P.A. certified the signature on the guarantee as that of a person "duly empowered to contractually obligate Parmalat S.p.A. (Italy)."

It strikes me that whether Parmalat S.p.A. has a good faith basis to admit or deny execution on or about the date the guarantee bears is not an irrelevant consideration. Again, the issue is not whether the guarantee is valid or enforceable or whether Mr. Tanzi had proper authorizations to execute the guarantee. The sole question as to which this Court's inquiry is directed is whether the document was executed by Mr. Tanzi, purporting to act as Chairman of

Parmalat S.p.A., on or about the date it bears; this is the sole question, as I understand it, to which the inquiry under Article 2704 of the Italian Civil Code is directed.

The response should be in a letter—a paper—signed, after reasonable inquiry, by an attorney of record for Parmalat S.p.A. in accordance with Rule 11, Fed. R. Civ. P. The letter should be filed with the Clerk and a copy faxed to Chambers by noon on September 5, 2008.

SO ORDERED.

A handwritten signature in black ink, appearing to read 'P. Kevin Castel', written over a horizontal line.

P. Kevin Castel  
United States District Judge

Dated: New York, New York  
September 2, 2008